

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

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In re: :
: Chapter 13
Derek Washington :
: :
: :
Debtor. : Case No. 24-13213 (AMC)
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**THE CITY OF PHILADELPHIA’S
OBJECTION TO THE PROPOSED CHAPTER 13 PLAN**

TO THE HONORABLE ASHELY M. CHAN:

AND NOW, comes the City of Philadelphia, (the “City”), a creditor in the above-captioned case, by and through its Counsel, Megan N. Harper, Divisional Deputy City Solicitor, pursuant to Bankruptcy Code §§ 1308(a), 1322(a)(2), and L.B.R. 3015-4, to object to the proposed Chapter 13 Plan (the “Plan”), of the above-captioned debtor, (the “Debtor”). The City avers the following in support thereof:

1. On September 11, 2024, the Debtor filed a voluntary petition (the “Petition”) for Chapter 13 bankruptcy with this Court.
2. On March 4, 2025, the City filed a claim that included unliquidated, non-filed business tax returns for Business Income and Receipts Tax and Net Profit Tax for which the Debtor was obligated to file returns but has failed to do so. A true and correct copy of the claim is attached hereto as **Exhibit A**.
3. A portion of the unliquidated claim would be a priority claim pursuant to Section 507(a)(8) of the Bankruptcy Code.
4. As neither the Debtor nor another party in interest has objected to the Claim, it is deemed allowed. See 11 U.S.C. § 502(a).

5. As of March 25, 2025, the Debtor failed to file the following required tax returns with the City of Philadelphia:

Business Income and Receipts Tax return for the periods: 12/31/2018, 12/31/2019, 12/31/2020, 12/31/2021, 12/31/2022 & 12/31/2023

Net Profits Tax return for the periods: 12/31/2018, 12/31/2019, 12/31/2020, 12/31/2021, 12/31/2022 & 12/31/2023

6. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date the petition was filed. See 11 U.S.C. § 1308(a).

7. A proposed plan must “provide for the full payment . . . of all claims entitled to priority” unless the claim holder agrees otherwise. See 11 U.S.C. § 1322(a)(2).

8. The Plan should not be confirmed until all returns are filed and all the taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: March 25, 2025

By: /s/ Megan N. Harper
MEGAN N. HARPER
Divisional Deputy City Solicitor
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CERTIFICATE OF SERVICE

I, Megan N. Harper hereby certify that on March 25, 2025, a copy of the Objection to the Purposed Chapter 13 Plan was served on the following parties by Court-generated ECF notice, and/or first-class mail, prepaid, as indicated below:

Via ECF Filing Notice:

Trustee
KENNETH E. WEST
Office of the Chapter 13 Standing Trustee
190 N. Independence Mall West –Suite 701
Philadelphia, PA 19106

United States Trustee
Office of United States Trustee
Robert N.C. Nix Federal Building
900 Market Street – Suite 320
Philadelphia, PA 19106

Debtor's Counsel:

BRAD J. SADEK
Sadek Law Offices, LLC
1500 JFK Boulevard –Suite 220
Philadelphia, PA 19102

Via USPS Mail Delivery:

Derek Washington
1951 71st Avenue
Philadelphia, PA 19138

THE CITY OF PHILADELPHIA

Dated: March 25, 2025

By: /s/ Megan N. Harper
MEGAN N. HARPER
Divisional Deputy City Solicitor
PA Attorney I.D. 81669